
HOUSE BILL 3352

State of Washington 60th Legislature 2008 Regular Session

By Representatives Warnick and Dunn

Read first time 02/06/08. Referred to Committee on Finance.

1 AN ACT Relating to providing tax exemptions for the purchase of
2 books and other media by public libraries; adding a new section to
3 chapter 82.08 RCW; adding a new section to chapter 82.12 RCW; and
4 providing an effective date.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08 RCW
7 to read as follows:

8 (1) The tax levied by RCW 82.08.020 does not apply to sales of
9 books and other media purchased by a governmental unit that has
10 established a library.

11 (2) This exemption is available only when the buyer provides the
12 seller with an exemption certificate in a form and manner prescribed by
13 the department. The seller must retain a copy of the certificate for
14 the seller's files.

15 (3) For the purposes of this section, the following definitions
16 apply:

17 (a) "Governmental unit" and "library" have the same meanings as in
18 RCW 27.12.010.

1 (b) "Other media" includes phonograph records, compact discs,
2 digital versatile discs or digital video discs, tapes, audio or video
3 cassettes, periodicals, newspapers, and other printed or written
4 material available in a library.

5 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.12 RCW
6 to read as follows:

7 The provisions of this chapter do not apply with respect to the use
8 of books and other media by a governmental unit that has established a
9 library. The definitions in section 1 of this act apply to this
10 section.

11 NEW SECTION. **Sec. 3.** This act takes effect July 1, 2008.

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